

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>TIFFIN</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205200900000</div> <div>City of Tiffin</div> <div>PO Box 259</div> <div>Tiffin, IA 52340</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		866,302		866,302	787,388
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		866,302		866,302	787,388
Delinquent property taxes		0		0	0
TIF revenues		829,517		829,517	780,000
Other city taxes		28,514	0	28,514	66,618
Licenses and permits		0	0	0	60,000
Use of money and property		16,406	0	16,406	17,000
Intergovernmental		1,003,689	0	1,003,689	669,833
Charges for fees and service		325,261	954,236	1,279,497	1,332,750
Special assessments		0	0	0	0
Miscellaneous		94,473	0	94,473	0
Other financing sources		1,554,045	164,297	1,718,342	2,000,000
Total revenues and other sources		4,718,207	1,118,533	5,836,740	5,713,589
Expenditures and Other Financing Uses					
Public safety		237,747	0	237,747	270,000
Public works		327,312	0	327,312	270,000
Health and social services		0	0	0	0
Culture and recreation		166,643	0	166,643	217,500
Community and economic development		89,445	0	89,445	137,500
General government		330,366	0	330,366	345,000
Debt service		545,211	0	545,211	600,000
Capital projects		1,949,355	0	1,949,355	2,250,000
Total governmental activities expenditures		3,646,079	0	3,646,079	4,090,000
Business type activities		0	2,247,693	2,247,693	2,400,000
Total ALL expenditures		3,646,079	2,247,693	5,893,772	6,490,000
Other financing uses, including transfers out		1,554,045	164,297	1,718,342	0
Total ALL expenditures/And other financing uses		5,200,124	2,411,990	7,612,114	6,490,000
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-481,917	-1,293,457	-1,775,374	-776,411
Beginning fund balance July 1, 2014		1,910,731	1,484,067	3,394,798	3,394,797
Ending fund balance June 30, 2015		1,428,814	190,610	1,619,424	2,618,386
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 957,000	Other long-term debt	\$ 0	
Revenue debt		\$ 271,000	Short-term debt	\$ 757	
TIF Revenue debt		\$ 3,828,000			
			General obligation debt limit		\$ 8,604,596
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Doug Boldt		Telephone →	Area Code 319	Number 545-2572	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF TIFFIN						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	669,905	152,851		43,546			866,302			866,302	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	669,905	152,851		43,546	0		866,302		T01	866,302	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	669,905	152,851		43,546	0	0	866,302			866,302	6				
7	TIF revenues			829,517				829,517		T01	829,517	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	28,514						28,514		T15	28,514	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes							0		T09	0	14				
15	TOTAL OTHER CITY TAXES	28,514	0	0	0	0	0	28,514	0		28,514	15				
16	Section B - LICENSES AND PERMITS							0		T29	0	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	943						943		U20	943	18				
19	Rents and royalties	15,463						15,463		U40	15,463	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	16,406	0	0	0	0	0	16,406	0		16,406	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIFFIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		180,608					180,608		C46	180,608	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants					156,140		156,140		C89	156,140	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	13,740			510			14,250		C89	14,250	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	13,740	180,608	0	510	156,140	0	350,998	0		350,998	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Developer Engrg Fee Reimbursement	80,281						80,281		D89	80,281	67				
68	Misc Reimbursements, Insurance, Palk Cash Land Contribution	24,196						24,196			24,196	68				
69	Clear Creek Amana School Water Sewer Extension Reimbursement					548,214		548,214			548,214	69				
70	Total local grants and reimbursements	104,477	0	0	0	548,214	0	652,691	0		652,691	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	118,217	180,608	0	510	704,354	0	1,003,689	0		1,003,689	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	532,738	A91	532,738	73				
74	Sewer							0	329,731	A8Ø	329,731	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	57,185	A81	57,185	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIFFIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	22,971						22,971		A61	22,971	100				
101	Animal control charges	812						812		A89	812	101				
102	Other charges - Specify	8,168						8,168	34,582		42,750	102				
103	Building Permits	293,310						293,310			293,310	103				
104	TOTAL CHARGES FOR SERVICE	325,261	0	0	0	0	0	325,261	954,236		1,279,497	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refund of unused property acquisition cash, Ireland Ave Project					94,473		94,473			94,473	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	0	0	0	0	94,473	0	94,473	0		94,473	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF TIFFIN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,158,303	333,459	829,517	44,056	798,827	0	3,164,162	954,236		4,118,398	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans		199,248					199,248	164,297		363,545	127
128	Internal TIF loans and transfers in	1,143,860	210,937					1,354,797			1,354,797	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,143,860	410,185	0	0	0	0	1,554,045	164,297		1,718,342	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,302,163	743,644	829,517	44,056	798,827	0	4,718,207	1,118,533		5,836,740	132
133												133
134	Beginning fund balance July 1, 2014	-735,535	4,630	1,293,957	25,029	1,322,650		1,910,731	1,484,067		3,394,798	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,566,628	748,274	2,123,474	69,085	2,121,477	0	6,628,938	2,602,600		9,231,538	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF TIFFIN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	67,943						67,943		E62	67,943	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	97,642						97,642		E24	97,642	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	69,889						69,889		E66	69,889	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,660						1,660		E32	1,660	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	613						613		E89	613	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	237,747	0	0	0	0	0	237,747			237,747	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIFFIN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	245,199						245,199		E44	245,199	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	2,435	28,436					30,871		E44	30,871	48
49	Traffic control safety — Current operation	1,973	48,617					50,590		E44	50,590	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10					10		E44	10	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	58						58		E81	58	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	436						436		E81	436	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	148						148		E89	148	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	250,249	77,063	0	0	0	0	327,312			327,312	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF TIFFIN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIFFIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	45,000						45,000		E52	45,000	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	118,585	1,828					120,413		E61	120,413	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	1,230						1,230		E61	1,230	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	164,815	1,828	0	0	0	0	166,643			166,643	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	80,896						80,896		E89	80,896	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	1,610	104					1,714		E29	1,714	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	6,835						6,835		E89	6,835	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	89,341	104	0	0	0	0	89,445			89,445	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF TIFFIN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,510	626					9,136		E29	9,136	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	83,133	14,957					98,090		E23	98,090	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	77,616						77,616		E25	77,616	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	124,542						124,542		E31	124,542	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	20,982						20,982		E89	20,982	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	314,783	15,583	0	0	0	0	330,366			330,366	176
177	Section G — DEBT SERVICE							0			0	177
178	Dumptruck, Tractor, F350 loans				23,106			23,106			23,106	178
179	2012 GO Bond \$6.1M				522,105			522,105			522,105	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	545,211	0	0	545,211			545,211	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Engineering, Trails, I&I, Water Tower and Stormwater	1,913						1,913			1,913	184
185	Ireland Ave, Jasper/Park Rd, Old Town, I&I	1,556,218						1,556,218			1,556,218	185
186	Park Improvements, Concession, Ball Fields	382,971						382,971			382,971	186
187	Subtotal Regular Capital Projects	1,941,102	0	0	0	0	0	1,941,102			1,941,102	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Engineering, Trails, I&I, Water Tower and Stormwater			8,253				8,253			8,253	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	8,253	0	0	0	8,253			8,253	192
193	TOTAL CAPITAL PROJECTS	1,941,102	0	8,253	0	0	0	1,949,355			1,949,355	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,998,037	94,578	8,253	545,211	0	0	3,646,079			3,646,079	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF TIFFIN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								312,046	E91	312,046	198
199	Purchase of land and equipment									G91	0	199
200	Construction								1,159,126	F91	1,159,126	200
201	Sewer and sewage disposal — Current operation								213,176	E80	213,176	201
202	Purchase of land and equipment									G80	0	202
203	Construction								475,960	F80	475,960	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								50,637	E81	50,637	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								36,748	E80	36,748	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF TIFFIN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,247,693		2,247,693	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,998,037	94,578	8,253	545,211	0	0	3,646,079	2,247,693		5,893,772	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		199,248					199,248	164,297		363,545	255
256	Internal TIF loans/repayments and transfers out		210,937	1,143,860				1,354,797			1,354,797	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	410,185	1,143,860	0	0	0	1,554,045	164,297		1,718,342	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,998,037	504,763	1,152,113	545,211	0	0	5,200,124	2,411,990		7,612,114	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	-1,431,409	243,511	971,361	-476,126	2,121,477		1,428,814			1,428,814	267
268	Total Governmental	-1,431,409	243,511	971,361	-476,126	2,121,477	0	1,428,814			1,428,814	268
269	Proprietary								190,610		190,610	269
270	Total ending fund balance June 30, 2015	-1,431,409	243,511	971,361	-476,126	2,121,477	0	1,428,814	190,610		1,619,424	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,566,628	748,274	2,123,474	69,085	2,121,477	0	6,628,938	2,602,600		9,231,538	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF TIFFIN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 45,000		
Police protection.....	M62 67,943		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	312,002

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 178,000	29U \$ 0	39U \$ 17,000	49U \$ 0	49U \$ 0	49U \$ 161,000	49U \$ 0	I91 \$ 3,115
2. Sewer utility	19U 172,000	29U 0	39U 32,000	49U	49U	49U 110,000	49U 0	I89 3,010
3. Electric utility	19U 0	29U	39U	49U	49U	49U		I92
4. Gas utility	19U 0	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U 0	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T 0	24T	34T		44T	44T		I89
7. Mortgage revenue	19T 0	24T	34T		44T	44T		I89
8. TIF revenue	19U 0	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. 2012 \$6.1M GO	5,220,000	0	435,000	957,000	3,828,000			86,605
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	5,570,000	0	484,000	957,000	3,828,000	271,000	0	92,730

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	10,013
Outstanding as of JUNE 30, 2015	64V \$	757

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	172,091,925	x .05 = \$	8,604,596

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 0	\$ 0		1,619,424	1,619,424

REMARKS

V98